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§20–405.

(a) Subject to this section, the hotel rental tax rate is the rate that the county sets by resolution.

(b) The hotel rental tax rate may not exceed:

(1) except as otherwise provided in this section, 3% in a code county;

(2) 3% in Cecil County;

(3) 4% in Talbot County;

(4) 5% in Calvert County, Carroll County, Charles County, Dorchester County, Frederick County, St. Mary's County, and Somerset County;

(5) 6% in Wicomico County; and

(6) 8% in Garrett County.

(c) With the unanimous consent of the county commissioners:

(1) a code county other than a Western Maryland code county may set a hotel rental tax rate up to 5%; and

(2) a Western Maryland code county may set a hotel rental tax rate up to 8%.

(d) The hotel rental tax rate in Washington County is 6%.

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